

BOARD OF EDUCATION
SALEM COUNTY VOCATIONAL TECHNICAL
SCHOOL DISTRICT
COUNTY OF SALEM
AUDITOR'S MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS-
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2015

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November 16, 2015

REPORT OF INDEPENDENT AUDITORS

Honorable President and
Members of the Board of Education
Special Services School District and Vocational School District
Of the County of Salem
Woodstown, New Jersey

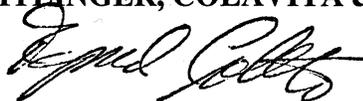
We have audited, in accordance with generally accepted audit standards and **Government Auditing Standards** issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Salem County Vocational Technical School District in the County of Salem for the year ended June 30, 2015, and have issued our report thereon dated November 16, 2015.

As part of our audit, we performed procedures required by the New Jersey Department of Education, and the findings and results thereof are disclosed on the following pages, as listed in the accompanying table of contents.

This report is intended for the information of the Salem County Vocational Technical Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.



Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant
No. 915

ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator, the Treasurer of School Monies, activities of the Board of Education, the records of the Student Activity Fund, Food Service Fund, other Enterprise Funds, Special Revenue Fund and other Funds under the auspices of the Board of Education.

Administrative Practices and Procedures

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule, contained in the district's CAFR.

Official Bonds (N.J.S.A. 18A:17-26, 18A:17-32, 18A:13-13)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
John Bolil	School Bus. Administrator / Board Secretary	\$ 10,000
Jill Liedtka	Treasurer of School Monies	\$ 150,000

Tuition Charges

A comparison of tentative charges and actual certified tuition charges was made. The actual costs were less than estimated cost. The board made a proper adjustment to the billings and invoices to sending districts for the decrease in per pupil costs in accordance with N.J.A.C. 6A:23A-17.1(f) 3.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period under did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account and Position Control Roster

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

All payrolls were approved by the Superintendent and were certified by the President of the Board and the School Business Administrator/Board Secretary, and the Superintendent.

Financial Planning, Accounting and Reporting (continued)

Payroll Account and Position Control Roster (continued)

Payrolls were delivered to the secretary of the board who then deposited warrants in separate bank accounts for net payroll and withholdings.

Salary withholdings were promptly remitted to the proper agencies including health benefits withholding due to the general fund.

Finding 2015-1

Bank transfers between the Regular Account and Payroll Agency, were not always in agreement with amounts reflected in the Client's accounting software program.

Recommendation

Procedures to record bank transfers between the General Account and Payroll Agency should be reviewed and revised, in order to ensure that actual bank transfers agree to amounts recorded in the Client's accounting software program.

Certification of Income Tax Compliance

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent and Business Administrator) to the N.J. Department of Treasury appeared to be filed by the March 15 due date.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30, 2014 for proper classification of orders as reserve for encumbrances and accounts payable, and it was determined that no blanket purchase orders were included in the balance of the reserves for encumbrances. This was accomplished through a review of unpaid purchase orders included on the balance as accounts payable for proprietary and to determine that goods were received and services rendered as of June 30, 2014.

Minutes

The monthly minutes of the Board were generally well prepared and budget transfers were noted in the minutes.

District Internal Control Policies

District boards of education and administration are responsible for developing internal controls policies and procedures and maintaining a strong internal control environment. NJAC 6A:23A-6.4 requires that the district's internal control policies include specific requirements at NJAC 6A:23A-6.5 through 6.13.

Internal control policies were found in accordance with NJAC 6A:23A and no exceptions were noted during our review of travel expenditures.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with **N.J.A.C.** 6A:23A-16.2(f) as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with **N.J.A.C.** 6A:23A-8.3. No exceptions were noted.

A. General Classification Findings - NONE

B. Administrative Classification Findings - NONE

Board Secretary's Records

The financial records, books of accounts maintained by the Secretary were in satisfactory condition.

Acknowledgment of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Monthly financial certificates of the Board Secretary and Board of Education for positive line item account status certifications (**N.J.A.C.** 6:2-2.13) were performed. Budgetary line item account transfers were approved monthly to cover any anticipated deficits.

Treasurer's Records

The Treasurer prepared cash reconciliations for the general operating account, payroll account and payroll agency account per **N.J.S.A.**18A:17-9.

All cash receipts were promptly deposited. (**N.J.S.A.**18A:17-34, 18A:17-9.1)

The Treasurer filed her reports in a timely manner.

Finding 2015-2

The Treasurer's records were not in agreement with the records of the Board Secretary or in agreement with the reconciled cash balance as determined during the audit.

Recommendation

All bank accounts should be properly reconciled and in agreement with the records of the Board Secretary.

Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB)

The E.S.E.A./NCLB financial exhibits are contained within the Special Revenue Section of the **CAFR**. This section of the **CAFR** documents the financial position pertaining to the projects under Title I, II and III of the Elementary and Secondary Education Act as amended and reauthorized.

Our audit of the federal and state funds, on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved. Obligations of Federal Grant Awards and Requests for Reimbursement of Expenditures against those Federal Grants Awards were examined and no exceptions were noted.

The District's federal special projects were approved as listed on Schedule A located in the **CAFR**.

The study of compliance for E.S.E.A. indicated no areas of noncompliance and/or questionable costs, with the exception of the following:

Finding 2015-3

The General Ledger in the Special Revenue Fund was not sufficiently analyzed with regard to adjusting accounts receivable for Title I.

Recommendation

As part of the year end close out procedures, an additional review of the Special Revenue Fund accounts receivable should be conducted, in order to provide complete and accurate balances for the District's financial statements.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedule A and Schedule B located in the **CAFR**.

Our audit of the federal and state funds, on a test basis, indicated that obligations and expenditures were incurred during the fiscal year or project period for which the project was approved.

The financial exhibits are contained within the Special Revenue Section of the **CAFR**. This section of the **CAFR** documents the financial position pertaining to the aforementioned special projects.

Finding 2015-4

The General Ledger in the Special Revenue Fund was not sufficiently analyzed with regard to adjusting accounts receivable for IDEA, Perkins Secondary and Opportunity for New Jersey.

Recommendation

As part of the year end close out procedures, an additional review of the Special Revenue Fund accounts receivable should be conducted, in order to provide complete and accurate balances for the District's financial statements.

Other Special Federal and/or State Projects (continued)

Finding 2015-5

Certain prior period expenditures for the Perkins Secondary and Post Secondary Grant's were deemed unallowable, thus requiring remittal of reimbursements received from these charges. In addition, funds received by the District for the 2012-13 School Based Youth Services grant exceeded actual expenditures for the specified grant period.

Recommendation

Procedures to determine allowable expenditures per grant should be reviewed and strengthened, in order to ensure ending balances reflected in the Grant fund are complete and accurate.

Finding 2015-7

The General Ledger in the Grant Fund was not sufficiently analyzed with regard to adjusting accounts receivable for Workforce Development-Adult Basic Skills.

Recommendation

As part of the year end close out procedures, an additional review of the Special Revenue Fund accounts receivable should be conducted, in order to provide complete and accurate balances for the District's financial statements.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement forms filed with the Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

TPAF Reimbursement to the State for Federal Salary Expenditures

Finding 2015-8

The reimbursement to the State for the amount of the expenditure charged to the current year's Final Reports for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made subsequent to the 90 days required by N.J.S.A. 18A:66-90. Accordingly, the expenditure was not in accordance with State law (90 days).

Recommendation:

The district should adopt internal control procedures designed to ensure that reimbursements of TPAF/FICA paid by the State on-behalf of TPAF employees charged to federal grants are remitted within the statutory 90 day liquidation period.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-1 et seq. (Public School Contracts Law), the associated rules and related information on the statute, and school contracts in general are available on the website: http://www.state.nj.us/dca/divisions/dlgs/programs/ps_contracts.html.

The current statute is posted on the New Jersey Legislature website at: http://lis.njleg.state.nj.us/cgi-bin/om_isapi.dll?clientID=1319801&depth=2&expandheadings=off&headingswithhits=on&infobase=statute.s.nfo&softpage=TOC_Frame_pg42

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$36,000 (with a Qualified Purchasing Agent) and \$26,000 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is currently \$18,300 for 2013-14.

The District Board of Education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the Solicitor's opinion should be sought before a commitment is made.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

Based on the results of our examination, we did not note any individual payments, contracts, or agreements made for the performance of any work or goods or services, in excess of the statutory thresholds where there had been no advertising for bids in accordance with the provisions of N.J.S.A. 18A:18A-4, amended.

Resolutions were adopted authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 18A:18A-5.

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977; therefore, the extent of such purchases could not reasonably be ascertained. We did not identify any exceptions through the use of State contracts.

The review of contracts and agreements did not disclose any areas of statutory noncompliance.

Although a particular contract is exempt from the formal requirements of public advertising and competitive bidding, N.J.S.A. 18A:18A-37 requires that quotations be obtained, whenever practical, for any contract over the statutory threshold amount of \$5,400 except for contracts for professional services. All contracts and agreements, which are subject to quotations, shall be awarded on the basis of the lowest responsible quotation received, which is most advantageous to the Board of Education, price and other factors considered. Our examination indicated that the Board of Education complied with these provisions.

School Food Service

The financial transactions and statistical records of the school food services fund were reviewed. The financial accounts, meal count records and eligibility applications were reviewed on a test check basis.

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

The number of meals and milks claimed for reimbursement was verified against sales and meal count records. As part of the claims review process, the edit check worksheet was completed. Reimbursement claims were submitted and certified in a timely manner.

Food Distribution Program commodities were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

Applications for free and reduced price meals and free milks were reviewed for completeness and accuracy. The number of free and reduced price meals and free milks claimed as served for the entire school year was compared to the number of valid applications and/or to the list of directly certified students on file, times the number of operating days, on a school by school basis. The free and reduced price meal and free milk policy is uniformly administered throughout the school system. The required verification procedures for free and reduced price applications were completed and available for review.

Expenditures were separately recorded as food, labor and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used. The examination did not and could not determine the quality, quantity or proper price of nonbid goods or services for which payments had been made. These details were necessarily covered by the approval of such claims. Revenues and receipts were established and verified as to the source and amount only insofar as the records permitted.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all school food service employees authorized by the Board of Education. No exceptions were noted.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the school food services. Net cash resources did not exceed three months average expenditures.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the CAFR.

Other Enterprise Funds

Cash receipts and bank records were reviewed for timely deposit. No exceptions were noted.

Expenditures were separately recorded based on line items deemed appropriate. Vendor invoices were available and examined.

Other Enterprise Funds (continued)

Finding 2015-6

Accounts receivable for various tuition and other revenue billings in the BCCEC/ETTC Enterprise Fund did not appear to be properly reviewed for collection or other proper disposition.

Recommendation

Additional efforts should be made to strengthen internal control over accounts receivable in the enterprise funds, in order to determine collectability, as well as remove items through proper disposition including revenue recognition in other funds.

Student Body Activities

The Board has a policy, which clearly established the regulation of student activity funds.

Receipts appeared to be deposited promptly in the bank and Cash receipts and disbursements records were maintained in satisfactory condition.

Vouchers and supporting invoices were maintained for the student activity fund purchases. All disbursements appeared to be supported by appropriate documentation.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2014 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers. The information that was included on the workpapers was verified. The results of our procedures are presented in the Schedule of Audited Enrollment. There were no exceptions noted in the test of the District's ASSA report, with the exception of the following:

Finding 2015-9

During our examination of the ASSA Report, we noted one student that was counted twice, which was the result of a name change.

Recommendation

Procedures to account for and report the number of students on roll should be reviewed and revised, in order to ensure future student enrollment data is accurate.

The District maintained workpapers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

Facilities and Capital Assets

Our procedures, if applicable, included a review of the SDA grant agreement for consistency with recording SDA revenue, transfer of local funds from the general fund or from the capital reserve account. The District two open capital projects, as of June 30, 2015. The first project is funded under a capital lease, entitled "2010 Solar Energy Savings", while the second project is funded through Salem County bond proceeds, designated for various improvements to the Career and Technical High School.

Fixed asset records were updated as of June 30, 2015 through contracting with an outside vendor.

Follow-up on Prior Years' Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations, which were all resolved with the exception of the following:

Finding 2014-4

Accounts receivable for various tuition and other revenue billings in the Enterprise Funds did not appear to be properly reviewed for collection or other proper disposition.

Acknowledgment

We received the complete cooperation of all the officials of the school district, and we greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,

NIGHTLINGER, COLAVITA & VOLPA, P.A.



Raymond Colavita, C.P.A., R.M.A.
Licensed Public School Accountant
No. 915

SCHEDULE OF AUDITED ENROLLMENTS

**SALEM COUNTY VOCATIONAL TECHNICAL BOARD OF EDUCATION
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014**

	2015-2016 APPLICATION FOR STATE SCHOOL AID (10/15/14 DATA)						SAMPLE FOR VERIFICATION						PRIVATE SCHOOLS FOR DISABLED			
	Reported On A.S.S.A. On Roll		Reported On Workpapers On Roll		Errors		Sample Selected From Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported On A.S.S.A. as			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools	Sample for Verification	Sample Verified	Sample Errors
Six																
Seven																
Eight																
Nine																
Ten																
Eleven																
Twelve																
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Special Ed - Elementary																
Special Ed - Middle																
Special Ed - High	74.0	128.0	74.0	128.0	0.0	0.0	19.0	33.0	19.0	33.0						
Subtotal	74.0	128.0	74.0	128.0	0.0	0.0	19.0	33.0	19.0	33.0	0.0	0.0	0.0	0.0		0.0
County Voc. - Regular	665.0	57.0	665.0	57.0	0.0	0.0	172.0	15.0	171.0	15.0	1.0					
County Voc. - FT Post Sec	58.0						15.0		15.0							
Totals	797.0	185.0	739.0	185.0	0.0	0.0	191.0	48.0	190.0	48.0	1.0	0.0	0.0	0.0		0.0
Percentage Error					0.00%	0.00%					0.56%	0.00%				0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**SALEM COUNTY VOCATIONAL TECHNICAL BOARD OF EDUCATION
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014**

	<u>Resident Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Low Income</u>			<u>Sample for Verification</u>		
	Reported On A.S.S.A. as Low Income	Reported On Workpapers as Low Income	Errors	Sample Selected From Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected From Workpapers	Verified to Test Score and Register	Sample Errors
Six												
Seven												
Eight												
Nine												
Ten												
Eleven												
Twelve												
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Special Ed - Elementary												
Special Ed - Middle												
Special Ed - High	55.0	55.0		34	34							
Subtotal	55.0	55.0	0	34	34	0	0	0	0	0	0	0
Co. Voc. - Regular	132.0	132.0		82	82							
Co. Voc. Ft. Post Sec.												
Totals	187.0	187.0	0	116	116	0	0	0	0	0	0	0
Percentage Error		<u>0.00%</u>			<u>0.00%</u>							

TRANSPORTATION

	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>		
							<u>Reported</u>	<u>Re-Calculated</u>
Reg. - Public Schools		0				0		
Reg. - Special Ed.		0				0		
Transported - Non-Public		0				0		
Special Needs - Public		0				0		
Totals	0	0	0	0	0	0		
Percentage Error						<u>0.00%</u>		

Avg. Mileage - Regular Including Grade PK students
Avg. Mileage - Regular Excluding Grade PK students
Avg. Mileage - Special Ed with Special Needs

SCHEDULE OF AUDITED ENROLLMENTS

SALEM COUNTY VOCATIONAL TECHNICAL BOARD OF EDUCATION
APPLICATION OR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2014

	<u>Resident LEP NOT Low Income</u>			<u>Sample for Verification</u>		
	<u>Report On A.S.S.A. as NOT Low Income</u>	<u>Report On Workpapers as NOT Low Income</u>	<u>Errors</u>	<u>Sample Selected From Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>
Six						
Seven						
Eight						
Nine						
Ten						
Eleven						
Twelve						
Subtotal	0	0	0	0	0	0
Special Ed - Elementary						
Special Ed - Middle						
Special Ed - High						
Subtotal	0	0	0	0	0	0
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Totals	0	0	0	0	0	0
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

SALEM COUNTY VOCATIONAL TECHNICAL SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION

SECTION 3

Restricted Fund Balance- Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0- \$ 187,855 (E)

Recapitulation of Excess Surplus as of June 30, 2015

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures**	28,249	(C3)
Reserved Excess Surplus ***[(E)]	187,855	(E)
Total [(C3) + (E)]	\$ 216,104	(D)

Detail of Allowable Adjustments

Impact Aid	\$ _____	(H)
Sale & Lease-Back	_____	(I)
Extraordinary Aid	_____	(J1)
Additional Nonpublic School Transportation Aid	_____	(J2)
Current Year School Bus Advertising Revenue Recognized	_____	(J3)
Total Adjustments [(H) + (I) + (J1) + (J2) + (J3)]	\$ -	(K)

** This amount represents the June 30, 2015 Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 2015 CAFR and Audit Summary Worksheet Line 90030.

**** Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by an other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of Administration and Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:		
Approved unspent separate proposal	\$ _____	
Sale/lease-back reserve	_____	
Capital reserve	12,200	
Maintenance reserve	_____	
Emergency reserve	_____	
Tuition reserve	_____	
Other state/government mandated reserve	_____	
[Other Restricted Fund Balance not noted above]****	_____	
Total Other Restricted Fund Balance	\$ 12,200	(C4)



SIGNATURE OF PUBLIC SCHOOL ACCOUNTANT - No. 915